

Supreme Court of the United States B 28 1968

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Nos. 760 and 781

COMMISSIONER OF INTERNAL REVENUE,

*Petitioner,*

vs.

IRVING GORDON and MARGARET GORDON,

*Respondents.*

} No. 760

On Writ of Certiorari to the United States Court of Appeals  
for the Second Circuit

OSCAR E. BAAN and EVELYN K. BAAN,

*Petitioners,*

vs.

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

} No. 781

On Writ of Certiorari to the United States Court of Appeals  
for the Ninth Circuit

BRIEF OF RESPONDENTS IN NO. 760  
AND OF PETITIONERS IN NO. 781

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